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**使命:**  
以专业为客户增添价值,  
做受人尊敬的财税顾问

**愿景:**  
成为财税服务行业的持续  
领跑者, 做百年企业

**价值观:**  
永远以客户为中心, 专正  
快

**MISSION:**  
To add value to our  
clients and to be respected  
tax advisers.

**VISION:**  
To be a sustainable leader  
in the financial services  
industry for 100 years.

**VALUES:**  
Always being customer-  
centered;  
Being professional,  
honest and efficient.



Shanghai



Qingdao

## P1 您需要注意的财税新政...

### Tax regulations that you should pay attention to...

1. 为支持举办中国国际进口博览会（以下简称进博会），财政部、海关总署、税务总局发布《关于中国国际进口博览会展期内销售的进口展品税收优惠政策的通知》（财关税〔2020〕38号），文件规定：

（1）对进博会展期内销售的合理数量的进口展品免征进口关税、进口环节增值税和消费税；享受税收优惠的展品不包括国家禁止进口商品。

（2）对展期内销售的超出政策规定数量或限额的展品，以及展期内未销售且在展期结束后又不退运出境的展品，按照国家有关规定照章征税。

（3）参展企业名单及展期内销售的展品清单，由承办单位中国国际进口博览局和国家会展中心（上海）有限责任公司向上海海关统一报送。

本通知自 2020 年 10 月 12 日起执行。

1. The Ministry of Finance, the General Administration of Customs and the State Administration of Taxation jointly issued the **Notice on Preferential Tax Policies for Imported Exhibits Sold during the China International Import Expo (CIIE) (CAIGUANSHUI [2020] No. 38)**, which stipulates:

（1）**Import duties, import VAT and excise are exempted** for import exhibits sold in reasonable quantities during the fair. However, such tax relief shall **not cover goods prohibited** by the state from importation.

（2）For the exhibits sold within the exhibition period **in excess of the quantity or quota** as stipulated, and the exhibits **not sold within the exhibition period and not returned abroad after the exhibition, taxes shall be levied** subject to the regulations of the State.

（3）The List of Exhibitors and the List of Exhibits Sold during the Expo shall be submitted exclusively to Shanghai Customs by the organizer, namely **China International Import Expo Bureau** and the National Convention and Exhibition Center (Shanghai) Co., LTD.

**This Notice shall come into effect on 12 October 2020.**

2. 根据国务院和山东省人民政府关于社会保险费征收体制改革部署，青岛市税务局、财政局、人力资源和社会保障局、医疗保障局发布《关于企业社会保险费交由税务部门征收的公告》（2020 年第 4 号），文件规定：自 2020 年 11 月 1 日起，企业职工各项社会保险费交由税务部门统一征收。

(1) 征收范围：企业缴纳的职工基本养老保险费、职工基本医疗保险费（含生育保险费）、工伤保险费、失业保险费；无雇工的个体工商户、未在用人单位参加职工基本养老保险、职工基本医疗保险的非全日制从业人员及其他灵活就业人员缴纳的职工基本养老保险费、职工基本医疗保险费。

(2) 征收方式及征收期限：缴费人按照现行方式和渠道向社保(医保)经办机构办理参保和人员变更登记，申报应缴纳的社会保险费，按照社保(医保)经办机构核定的应缴费额向税务部门缴费。其中，企业应于月底前，向税务部门缴纳当月费款；灵活就业人员按月向税务部门缴费，于每月 20 日前将应缴费款足额存入扣款银行账户。

3. 为了深化“放管服”改革、优化营商环境，税务总局等十三部门发布《关于推进纳税缴费便利化改革优化税收营商环境若干措施的通知》（税总发〔2020〕48 号），文件规定：分步实施发票电子化改革。在实现增值税普通发票电子化的基础上，2020 年选择部分地区新办纳税人开展增值税专用发票电子化改革试点，年底前基本实现新办纳税人增值税专用发票电子化。2021 年年底前，力争建成全国统一的电子发票服务平台和税务网络可信身份系统，建立与发票电子化相匹配的管理服务模式，增进市场主体发票使用便利，推进智慧税务建设。

2. In accordance with the reform and deployment of the collection system for social insurance premium by the State Council and the People's Government of Shandong Province, Qingdao Taxation Bureau, Qingdao Finance Bureau, Qingdao Human Resources and Social Security Bureau and Qingdao Medical Security Bureau jointly issued the **Circular on the Collection by Tax Authorities of Corporate Social Insurance Premium** ([2020] No. 4), which stipulates that effective from **November 1, 2020, all social insurance premiums of enterprise employees will be exclusively collected by tax authorities.**

(1) **Scope: basic pension insurance premium, basic medical insurance premium (including maternity insurance premium), work-related injury insurance premium and unemployment insurance premium for employees which are paid by employers; basic pension insurance premium, basic medical insurance premium paid by individual industrial and commercial enterprise that does not have employees, non-full-time employees that do not participate in the basic pension and medical insurance schemes of the employers for the workers, and the basic pension and medical insurances paid by other workers on flexible engagements.**

(2) **Mode and period of payment: payers shall, in accordance with the current methods and channels, register with the social security (medical insurance) agency for participating in the insurance and personnel changes and declare the premium payable, and make payment to the tax authorities as per the amount ratified by the social security (medical insurance) agency. In case of an enterprise, the payment for the current month should be effected before the end of the month; in case of a worker on flexible engagement, the amount payable should be paid into the designated bank account before the 20<sup>th</sup> of each month.**

3. In order to deepen the reform of “power delegation, management and service” and enhance business environment, thirteen governmental departments including the State Administration of Taxation jointly issued the **Notice on Measures to Promote Tax Payment Facilitation and Improve Taxation and Business Environment** (SAT [2020] No. 48), which provides that **electronic invoice reform shall be implemented step by step.** The pilot reform of selecting new taxpayers in some regions for electronic VAT invoices will be carried out in 2020 on the basis of electronic general invoices, and by the end of the same year, all the newly registered taxpayers shall be using electronic VAT invoices. Efforts shall be made to build a national electronic invoice service platform and tax network trusted identity system by the end of 2021, and establish a management and service mode matching the electronic invoice, so as to facilitate the use of invoices by market entities and promote the construction of smart taxation.

2020年10月30日19:00至20:00,  
百福润财税通过直播方式举办了2020  
年第9期老板沙龙活动,沙龙主题为  
“高新企业认定政策解读及申报要点  
分析”。

本期老板沙龙由百福润财税咨询事  
务所副总经理臧老师主讲,她有着40  
多年财务工作经验,曾任职于多家知名企  
业,曾在某日资企业担任财务经理、总会  
计,擅长生产企业全面的财务核算。在百  
福润已任职有11年,参与过众多的项目,  
如高新技术企业的认定财务梳理及审计,  
帮助多家企业成功认定为高新技术企业,  
不仅理论功底深厚,实践经验也非常丰  
富。

臧老师从“高新认定的好处及政策  
解读、认定流程、申报要点及资料、  
服务流程及后续跟进”等方面进行了  
分享。

(1) 高新认定解析:在《国家重点支  
持的高新技术领域》内,持续进行研  
究开发与技术成果转化,形成企业核  
心自主知识产权,并以此为基础开展  
经营活动,在中国境内注册一年以上的  
居民企业。由市科技局、财政、税务  
部门组成的高新技术企业认定管理机构  
综合审查、报备,颁发“高新技术企业  
证书”。

(2) 认定高新技术企业的好处:

- ①高新技术企业所得税减按15%缴纳;
- ②首次通过高新技术企业认定的青岛市  
企业一次性奖补15万元,并按其认定  
的当年加计扣除研发费用的10%再给予  
最高30万元奖补,再次通过认定,一  
次性奖补10万元。
- ③弥补亏损最长结转年限由5年延长至  
10年。
- ④科技类企业唯一“国”字招牌企业  
荣誉,是企业实力的象征等等。

The 9<sup>th</sup> Brighture Salon for 2020 was held through  
direct broadcast from 19:00 to 20:00 on October 30,  
2020 under the theme of “High-tech enterprise  
ratification policy and key points of application”.

The resource person for this event was Jade Zang,  
Deputy General Manager of Brighture, who has 40  
years' professional experience in several reputable  
businesses including a Japanese company where she  
worked as Financial Manager and Chief Accountant. She  
is good at accounting operation in production enterprises,  
has served Brighture for 11 years and participated in  
multiple projects such as auditing for the ratification of  
high-tech enterprises, and helped many businesses  
ratified as high-tech enterprises. She has both profound  
theoretical basis and rich practices.

Her lecture covered “the benefits of being a high-  
tech business and interpretation of high-tech  
ratification policy, process of ratification, key points  
for application and information to be provided, service  
process and following-up”.

(1) Ratification of a high-tech enterprise: Subject to  
the joint audit by the High-Tech Enterprise  
Ratification Organ composed of Municipal Bureau of  
Science and Technology, finance and tax authorities, a  
Certificate of High-Tech Enterprise may be awarded  
to a resident enterprise that has been registered in  
China for more than one year, carries out research and  
development and industrialization of technological  
achievements consistently in the field of high and new  
technology supported by the State, with core independent  
intellectual property rights on the basis of which business  
activities are carried out.

(2) Benefits of being a high-tech business

- ①The corporate income tax for a High-Tech shall be  
paid at a reduced rate of 15%;
- ②A Qingdao enterprises that have passed the ratification  
for the first time shall be awarded a lump sum bonus of  
RMB 150,000, and in addition, it shall be permitted to  
deduct an extra 10% of the R & D expenses in the  
current year, subject to a maximum of RMB 300,000.  
In repeated ratification, it shall receive another lump sum  
bonus of RMB 100,000.
- ③ The enterprise is permitted to use its profits to cover  
its previous losses in a period of ten years instead of  
five years.
- ④ The enterprise is a technology business enjoying  
national brand which represent the strength of the  
enterprise.



### (3) 高新认定条件及程序:

①八个支持领域: 电子信息技术、生物与新医药技术、航空航天技术、新材料技术、高技术服务业、新能源及节能技术、资源与环境技术、先进制造与自动化; 上述是一级领域, 工作指引里面细化到三级子领域, 企业可以根据自己的产品及服务对应到相应领域。

②八个必要条件: 企业注册年限一年以上、拥有核心自主知识产权、符合高新技术产品(服务)领域要求、高新技术产品(服务)收入占企业当年总收入的60%以上、大专以上学历科技人员占10%以上、企业研发费用占比达标(3%, 4%, 5%)、企业创新能力评价达标(主要从知识产权、科技成果转化能力、研究开发组织管理水平、企业成长性等指标进行评价)、一年内无重大安全质量事故和环境违法问题。

③八个认定程序: 自我评价、注册登记、准备材料网络填报、区市审查推荐、专家评审、综合审查报备、公示公告、提交纸质材料。

(4) 服务流程及后续跟进: 高新认定是一项综合性复杂性的工程, 百福润财税作为专业的服务机构, 会对企业情况做全面了解, 对企业的高新认定进行可行性研究分析, 出具策划方案, 协助企业实施方案, 进行线上及线下辅导, 帮助企业顺利完成高新认定。

### (3) Conditions and procedure:

①Eight supporting areas: electronic information technology, biological and new medical technology, aviation and aerospace technology, new materials technology, high-tech services, new energy and energy saving technology, resources and environmental technology, advanced manufacturing and automation; These are first-level fields which are divided into three-level sub-fields in the Work Guidelines. An enterprise can find its place according to the products and services it provides.

②Eight preconditions: has been registered for more than one year, has core independent intellectual property rights, conforms to the requirements for high and new technology product (service), the income of high-tech products (services) accounts for more than 60% of the total in the current year, over 10% of the staff are technical personnel with at least college diploma, the proportion of R & D expenditure (3%, 4%, 5%) and the enterprise innovation ability (to be assessed based on the intellectual property rights, ability to industrialize scientific and technological achievements, organization and management level of research and development, enterprise growth, etc.), there is no major accident and quality failure or offences against environmental laws within one year.

③Eight stages: Self-evaluation, registration, preparation and online submission of materials, review and recommendation by district/municipal authorities, expert review, comprehensive review and report, public announcement, submission of paper materials.

(4) Services and following-up: Ratification of high-tech enterprise is a complex and comprehensive project. As a professional service agency, Brighture will make a comprehensive study of the situation, conduct feasibility study and analysis, prepare strategic schemes and assist the enterprise to implement the schemes, and provide online and offline guidance to help the enterprise to complete the ratification successfully.

线上沙龙: 百福润财税2020年  
第10期老板沙龙

主题: 股权激励

时间: 2020年11月27日周五14:00  
至16:00

Offline Salon: The 10<sup>th</sup> Brighture Salon in 2020

Topic: Stock Ownership Incentive

Time: 14:00-16:00, November 27, 2020 (Friday)

Key

Date

# 百福润财税解答客户热点问题

## Brighture's answers to hot topics

**Q:** 我司银行电子承兑在银行贴现后，银行只提供贴现凭证但是没有提供发票，是否可以入账及税前扣除？

**A:** 银行承兑汇票贴现，其经济实质就是用承兑汇票进行抵押融资，所以在增值税上属于“贷款服务”。根据《企业所得税税前扣除凭证管理办法》{国家税务总局公告（2018年第28号）}规定：凡是属于增值税应税范围的，对方属于企业的，需要以发票以及附属的其他证据材料作为税前扣除凭证。银行向企业收取的贷款利息、手续费等，**企业应该取得银行开具的发票作为税前扣除凭证，仅仅是银行内部自制凭证，是不能作为税前扣除凭证的。**因此，贵可以入账，但不能税前扣除。多数银行已经在给客户开具发票，建议企业主动向银行申请开具发票。

**Q:** We discounted the electronic bank acceptance and got only a discount voucher from the bank instead of an invoice. Can the amount be recorded in the account and be deducted before tax?

**A:** The economic essence of discounting a bank accepted bill of exchange is mortgage financing taking the bill as collateral, therefore it is actually a "loan service" in terms of VAT. The Measures for the Administration of Vouchers for Pre-tax Deduction of Enterprise Income Tax {SAT CIRCULAR (2018)No. 28} stipulated that within the scope of VAT taxable income and when the other party is an enterprise, only invoice and relevant attached documents can be used as certificate for pre-tax deduction. **Enterprise shall obtain invoice issued by the bank as the proof of pre-tax deduction for the loan interest and service charge paid to the bank. A discount voucher from the bank is merely an interior voucher which cannot be used as certificate for pre-tax deduction.** As a matter of fact, most banks provide invoices on demand. You are advised to request your banker to issue an invoice for that purpose.

P5

百福润财税同仁

本月司龄：

- 宋玉娇（国内一部）  
-入司 4 周年
- 王贤哲（欧美二部）  
-入司 3 周年
- 杜海宁（上海公司）  
-入司 3 周年

Work Anniversary at Brighture in this month:

- Ada Song (Chinese Dept.1)  
- 4 Years
- Elaine Wang (English-speaking Dept.2)  
-3 Years
- Fiona Du (Shanghai Office)  
- 3 Years

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